

December 28, 2005

CONFIDENTIAL

Jan Gee, for Business Coalition Members
Joint Legislative Task Force on Unemployment Insurance Benefit Equity
PO Box 40600
Olympia, WA 98504

Dear Ms. Gee:

Enclosed you will find the response to your confidential request asking if removing the sunsets in EHB 2255 regarding the weekly benefit amount calculation and zero social cost factor will cause employer taxes to increase or jeopardize system solvency.

Summary of Your Request (see page 3 for actual request)

You asked Employment Security to provide, in comparison format, the impacts out ten years of EHB 2255's provisions regarding changes to the weekly benefit amount (WBA) calculation (4 quarter to 2 quarter) and the zero social costs for certain industries made permanent versus existing law (2ESB 6097 plus EHB 2255); both with a major recession starting in 2010.

In the first simulation, which we will call "No WBA / Social Tax Sunset", you asked us to:

- use zero social tax for certain industries from EHB 2255 effective date and through the remaining duration of the run (even though that provision expires on June 30, 2007).
- calculate benefit payments at 3.85% of the average of 2 high quarters from EHB 2255 effective date and through the remaining duration of the run. Benefit charge relief for these calculations should cease on June 30, 2007 (date of statutory sunset) and employers should be charged at 3.85% of average 2 high quarters from June 30, 2007.
- provide *no* Reed Act support after the statutory sunset on June 30, 2007 for ineffective benefit charges due to zero social tax nor for covering the difference in weekly benefit amounts due to WBA calculated at 3.85% of average of 2 high quarters rather than 1% of base year wages (4 quarter averaging).

In the second simulation, which we will call "Existing Law", you specified that:

- Employer tax exemption (zero social tax) expires and these employers pay their full social tax.
- Benefit payments return to 4 quarter averaging (1% of base year wages) and are charged.
- Reed Act support sunsets on June 30, 2007 for ineffective benefit charges due to zero social tax and for paying difference in weekly benefit amounts due to WBA calculated at 3.85% of average of 2 highest quarters rather than 4 quarter averaging (1% of base year wages).

You asked us to provide industry level specifics using 35 NAICS codes through 2009, and then use the DOL model to provide aggregated trust fund impacts through 2014, assuming one major recession starting in 2010. You asked the data to show pre- and post-recession solvency.

Parameters of the response

On the attached spreadsheets, we provide a summary that compares No WBA / Social Tax Sunset to Existing Law, going out to the year 2014. The Existing Law data were updated on December 14 in response to your coalition's questions about data prepared for requests 008.0 and 009.0. Therefore, these data will differ from any comparison or baseline documents we provided prior to that date.

Please Note:

The estimates for years after 2009 are merely speculative, since all available economic forecasts provide accurate predictors only through 2007. In addition, starting in year 2010, we have applied the conditions of a major recession similar to the 9/11/2001 recession into the estimates. The recession conditions include a 7.4% total unemployment rate. At best, these estimates are only a simulation and cannot be considered a forecast.

Also, please refer to the document provided on 12/15/05 entitled "Differences in Dr. Vroman's estimates and the three models used by ESD" for an explanation of why estimates provided here may differ from those provided by Dr. Vroman.

The comparison document is arranged for clarity: at the very top, you will find the percentage differences between estimates in the upper and lower simulations on the page. Information on taxes, benefits, and the trust fund are grouped for your ease of reading. The "totals" rows for these three areas are highlighted, as well as the months of benefits available. Also, definitions for each numbered item are provided on page 5.

Several worksheets provide details beyond this narrative summary of the data. They are:

- **"Comparing No WBA / Social Tax Sunset to Existing Law - both with a Major Recession"**
(1 page. Estimating the effects for 2005 through 2014 on benefits, taxes, and trust fund of removing the sunsets in EHB 2255 for the changes to the WBA calculation and the zero social costs for certain industries compared to EHB 2255 with all sunsets taking effect as required in current law, both with a major recession starting in 2010.)
- **Row Definitions for "Comparing" Page** (1 page. Defining terms and calculations used in the previous worksheet.)
- **"Comparing No WBA / Social Tax Sunset to Existing Law - both with a Major Recession Starting in 2010; Industry-Level Specifics for Tax Liability Calendar Years 2006-2009"**
(1 page for each year 2006-2009. Summarizing estimated impacts by industry of the two simulations on taxable wages, experience rated taxes, and social taxes for each calendar year through 2009.)

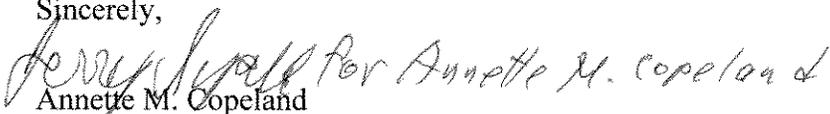
Summary of Findings

Removing the sunsets in EHB 2255 regarding the WBA calculation and zero social cost factor does not jeopardize system solvency through 2014, even with a major recession starting in 2010. Months of Benefits Available remain above 10 months in both simulations, even with a major recession (when benefit payments are higher).

Removing the sunset in EHB 2255 regarding the WBA calculation (2 quarter averaging) causes an increase in benefit payments and experience taxes, as expected. However, compared to the previous simulation requested by the business coalition (*all* sunsets removed, including the benefit charge relief sunset), the decrease in social taxes more than offsets the increase in experience taxes. This means that if the WBA calculation sunset is removed, the cumulative amount of total taxes (experience plus social cost) for 2009-2014 is less (\$7,840.4 million vs. \$7,840.9 million) if the sunset on benefit charge relief is also removed so that employers are charged at 3.85% of the average 2 high quarters from June 30, 2007. This offsetting decrease in social taxes may be counter-intuitive. It happens because the higher experience taxes that result from the increase in benefit charging causes a smaller difference between benefit payments and experience taxes. This smaller difference causes the flat social cost factor (tax rate) to be lower.

Any comments, questions, or concerns should be directed to Lois Smith who will coordinate responses. Please reference the data request number as shown in the footer of this document (#008.1). Lois can be reached at (360) 902-9340 or by email at lsmith3@esd.wa.gov.

Sincerely,


Annette M. Copeland
Assistant Commissioner, Unemployment Insurance

Enclosure

Final Data Request as Submitted to Employment Security

Employment Security Department
Unemployment Insurance Program

Dec. 16, 2005

Data Request - Business Coalition
Joint Legislative Task Force on Unemployment Insurance Benefit Equity

Goal: Find out if removing the sunsets in EHB 2255 regarding weekly benefit amount calculation and zero social cost factor will cause employer taxes to increase or jeopardize system solvency? Provide, in comparison format similar to previous Output document, the impacts out ten years of existing law (2ESB 6097 plus EHB 2255) versus the impacts of EHB 2255's provisions regarding changes to weekly benefit amount calculation (4 quarter to 2 quarter) and the zero social costs for certain industries made permanent.

Assumptions for EHB 2255 made permanent run:

Provide NO Reed Act support after statutory sunset on June 30, 2007 for:

- ineffective benefit charges due to zero social tax
- covering the difference in weekly benefit amounts due to WBA calculated at 3.85% of average of 2 high quarters rather than 1% of base year wages (4 quarter averaging).

Benefit payments should be calculated at 3.85% of average of 2 high quarters from EHB 2255 effective date and through the remaining duration of the run. Benefit charge relief for these calculations should cease on June 30, 2007 (date of statutory sunset) and employers should be charged at 3.85% of average 2 high quarters from June 30, 2007.

Provisions of zero social tax for certain industries should be used from EHB 2255 effective date and through the remaining duration of the run even though that provision expires on June 30, 2007.

Provide industry level specifics using 35 NAICS codes (see attached list).

[NOTE: List was not attached to this request; same list used for data requests 008.0-009.0]

Use the DOL model to offer aggregated trust fund impacts through 2014. Assume a major recession (starting in 2010). Show pre- and post-recession solvency.

Comparing No WBA / Social Tax Sunset to Existing Law - both with a Major Recession (Dollars in Millions)

	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
1 % Difference in Total Tax Contributions	0.00%	0.00%	-0.52%	-1.49%	8.88%	11.70%	12.20%	9.27%	10.32%	8.22%
2 % Difference in Total Benefit Payments	0.00%	0.00%	0.47%	7.01%	12.89%	11.91%	10.64%	10.27%	10.27%	10.23%
3 % Difference in Total Benefit Liability	0.00%	0.00%	0.47%	7.01%	12.89%	11.91%	10.64%	10.27%	10.27%	10.23%
4 % Difference in Trust Fund Balance	0.00%	0.00%	-0.44%	-4.18%	-6.00%	-8.61%	-16.27%	-17.86%	-10.97%	-9.68%

No WBA / Social Tax Sunset with Major Recession starting 2010 (TUR = 7.4%)

	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
TAXES										
5 Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.15%	1.28%	1.49%	1.52%	1.73%	1.88%	1.96%
6 Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 627.3	\$ 575.2	\$ 630.1	\$ 732.2	\$ 771.4	\$ 862.8	\$ 953.5	\$ 1,015.9
7 Flat Social Tax Rate %	1.02%	0.60%	0.60%	0.60%	0.70%	0.67%	0.66%	1.62%	1.53%	0.68%
8 Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 279.0	\$ 284.8	\$ 329.2	\$ 328.1	\$ 324.7	\$ 711.0	\$ 764.2	\$ 417.2
9 Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10 Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Total Tax Contributions (6+8+10)	\$ 1,434.6	\$ 1,130.6	\$ 906.3	\$ 860.0	\$ 959.3	\$ 1,060.3	\$ 1,096.1	\$ 1,573.8	\$ 1,717.7	\$ 1,433.2
12 Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4	\$ 2.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS										
13 Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	4.5	5.5	4.9	3.6	3.7
14 Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$321.01	\$324.72	\$327.61	\$328.09	\$329.35	\$331.06	\$330.28	\$334.40
15 Regular Benefit Payments	\$ 1,106.6	\$ 1,087.4	\$ 1,071.6	\$ 1,083.8	\$ 1,083.3	\$ 1,466.1	\$ 1,803.6	\$ 1,630.0	\$ 1,193.2	\$ 1,220.0
16 Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129.5	\$ 90.9	\$ -	\$ -
17 Total Benefit Payments (15+16); (18+19)	\$ 1,106.6	\$ 1,087.4	\$ 1,071.6	\$ 1,083.8	\$ 1,083.3	\$ 1,466.1	\$ 1,933.0	\$ 1,720.9	\$ 1,193.2	\$ 1,220.0
18 Total Benefit Liability	\$ 1,051.2	\$ 1,033.0	\$ 1,018.0	\$ 1,029.6	\$ 1,029.1	\$ 1,392.8	\$ 1,842.9	\$ 1,639.4	\$ 1,133.5	\$ 1,159.0
19 Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 73.3	\$ 90.2	\$ 81.5	\$ 59.7	\$ 61.0
20 Reed Act Diversion (weekly benefit change)	\$ 20.4	\$ 18.9	\$ 12.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUND										
21 Beginning Trust Fund Balance	\$ 1,458.3	\$ 1,932.9	\$ 2,146.9	\$ 2,160.1	\$ 2,114.0	\$ 2,166.6	\$ 1,957.7	\$ 1,311.3	\$ 1,327.0	\$ 2,012.7
22 Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 125.0	\$ 123.5	\$ 122.4	\$ 123.7	\$ 100.3	\$ 81.4	\$ 101.5	\$ 138.3
11 Total Tax Contributions (+)	\$ 1,434.6	\$ 1,130.6	\$ 906.3	\$ 860.0	\$ 959.3	\$ 1,060.3	\$ 1,096.1	\$ 1,573.8	\$ 1,717.7	\$ 1,433.2
23 Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 73.3	\$ 90.2	\$ 81.5	\$ 59.7	\$ 61.0
17 Total Benefit Payments (-)	\$ 1,106.6	\$ 1,087.4	\$ 1,071.6	\$ 1,083.8	\$ 1,083.3	\$ 1,466.1	\$ 1,933.0	\$ 1,720.9	\$ 1,193.2	\$ 1,220.0
24 Ending Trust Fund Balance	\$ 1,932.9	\$ 2,146.9	\$ 2,160.1	\$ 2,114.0	\$ 2,166.6	\$ 1,957.7	\$ 1,311.3	\$ 1,327.0	\$ 2,012.7	\$ 2,425.3
25 Months of Benefits Available	13.5	15.2	15.6	15.1	15.1	14.4	10.7	10.2	13.9	17.3

Existing Law (with all 2255 Sunsets) with Major Recession starting 2010 (TUR = 7.4%)

	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
TAXES										
5 Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.15%	1.14%	1.31%	1.32%	1.55%	1.75%	1.83%
6 Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 627.3	\$ 575.2	\$ 572.5	\$ 645.0	\$ 671.4	\$ 769.2	\$ 882.0	\$ 948.0
7 Flat Social Tax Rate %	1.02%	0.60%	0.60%	0.60%	0.62%	0.60%	0.60%	1.47%	1.28%	0.60%
8 Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 283.8	\$ 297.8	\$ 308.6	\$ 304.2	\$ 305.6	\$ 671.1	\$ 675.0	\$ 376.3
9 Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10 Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Total Tax Contributions (6+8+10)	\$ 1,434.6	\$ 1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 949.3	\$ 977.0	\$ 1,440.3	\$ 1,557.0	\$ 1,324.3
12 Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4	\$ 2.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS										
13 Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	4.5	5.5	4.9	3.6	3.7
14 Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$317.68	\$303.46	\$290.20	\$293.16	\$297.67	\$300.24	\$299.53	\$303.37
15 Regular Benefit Payments	\$ 1,106.6	\$ 1,087.4	\$ 1,066.6	\$ 1,012.9	\$ 959.6	\$ 1,310.0	\$ 1,630.1	\$ 1,478.3	\$ 1,082.1	\$ 1,106.8
16 Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117.0	\$ 82.4	\$ -	\$ -
17 Total Benefit Payments (15+16); (18+19)	\$ 1,106.6	\$ 1,087.4	\$ 1,066.6	\$ 1,012.9	\$ 959.6	\$ 1,310.0	\$ 1,747.1	\$ 1,560.7	\$ 1,082.1	\$ 1,106.8
18 Total Benefit Liability	\$ 1,051.2	\$ 1,033.0	\$ 1,013.3	\$ 962.2	\$ 911.6	\$ 1,244.5	\$ 1,665.6	\$ 1,486.8	\$ 1,028.0	\$ 1,051.5
19 Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 65.5	\$ 81.5	\$ 73.9	\$ 54.1	\$ 55.3
20 Reed Act Diversion (weekly benefit change)	\$ 20.4	\$ 18.9	\$ 12.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUND										
21 Beginning Trust Fund Balance	\$ 1,458.3	\$ 1,932.9	\$ 2,146.9	\$ 2,169.6	\$ 2,206.2	\$ 2,304.9	\$ 2,142.1	\$ 1,566.0	\$ 1,615.5	\$ 2,260.9
22 Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 125.0	\$ 125.7	\$ 129.2	\$ 132.5	\$ 112.5	\$ 96.1	\$ 116.3	\$ 151.6
11 Total Tax Contributions (+)	\$ 1,434.6	\$ 1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 949.3	\$ 977.0	\$ 1,440.3	\$ 1,557.0	\$ 1,324.3
23 Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 65.5	\$ 81.5	\$ 73.9	\$ 54.1	\$ 55.3
17 Total Benefit Payments (-)	\$ 1,106.6	\$ 1,087.4	\$ 1,066.6	\$ 1,012.9	\$ 959.6	\$ 1,310.0	\$ 1,747.1	\$ 1,560.7	\$ 1,082.1	\$ 1,106.8
24 Ending Trust Fund Balance	\$ 1,932.9	\$ 2,146.9	\$ 2,169.6	\$ 2,206.2	\$ 2,304.9	\$ 2,142.1	\$ 1,566.0	\$ 1,615.5	\$ 2,260.9	\$ 2,685.3
25 Months of Benefits Available	13.5	15.2	15.6	15.5	15.9	15.4	12.2	11.8	15.4	18.7

Note: The information below explains the fiscal years used in the calculation of the tax rates. The department uses the four fiscal years of benefit charges and taxable wages for each employer to determine their benefit ratio. The benefit ratio is then used to determine the specific rate class the employer is in for the following calendar year.

Rate/Calendar Year	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
Ben. Charges/Taxable Wages from	FY01-04	FY02-05	FY03-06	FY04-07	FY05-08	FY06-09	FY07-10	FY08-11	FY09-12	FY10-13
FY (Fiscal Year) starts	07/01/00	07/01/01	07/01/02	07/01/03	07/01/04	07/01/05	07/01/06	07/01/07	07/01/08	07/01/09
FY (Fiscal Year) ends	06/30/04	06/30/05	06/30/06	06/30/07	06/30/08	06/30/09	06/30/10	06/30/11	06/30/12	06/30/13

Row Definitions for "COMPARING" Page

ROW #	ROW TITLE	DEFINITION
1	% Difference in Total Tax Contributions	Percentage difference in Total Tax Contributions, comparing upper scenario to lower scenario (a negative number in rows 1-4 means the result is less in the upper scenario than in the lower scenario)
2	% Difference in Total Benefit Payments	Percentage difference in Total Benefit Payments, comparing upper scenario to lower scenario
3	% Difference in Total Benefit Liability	Percentage difference in Total Benefit Liability comparing upper scenario to lower scenario
4	% Difference in Trust Fund Balance	Percentage difference in Ending Trust Fund balances, comparing upper scenario to lower scenario
5	Average Experience Tax Rate %	Average Experience-Rated portion of the employer's tax rate expressed as a percentage
6	Experience Tax Contributions	Total amount of Experience-Rated Taxes paid by employers
7	Flat Social Tax Rate %	Calculated as the Total Social Cost / Total Taxable Payroll rounded to two decimal points and expressed as a percentage (Total Social Cost = Total Benefit Payments - Experience Tax Contributions)
8	Social Tax Contributions	Total amount of Social Taxes paid by employers
9	Solvency Tax Rate %	Solvency Tax rate for employers, if applicable, expressed as a percentage (only in effect if less than 6 months of benefits in Trust Fund on September 30)
10	Solvency Tax Contributions	Total amount of Solvency Taxes paid by employers
11	Total Tax Contributions	Sum of Experience, Social, and Solvency Tax Contributions
12	Reed Act Diversion (Ø social tax ineff. charges)	Amount of monies transferred out of Reed Act portion of the Trust Fund used to pay any increase in ineffective charges resulting from the zero social tax rate authorized in EHB 2255
13	Weeks Compensated	Total number of weeks of benefits paid
14	Average Weekly Benefit Amount	Calculated as sum of all weekly benefit amounts for claimants / number of claimants
15	Regular Benefit Payments	Total amount of regular benefits paid during the calendar year to all claimants
16	Extended Benefit Payments (State Share)	State share (50%) of any federal extended benefits paid (from state trust fund) when EB is applicable
17	Total Benefit Payments	Sum of Regular and Extended Benefit Payments (State Share), including both Total Benefit Liability and Reimbursable Benefit Payments
18	Total Benefit Liability	Benefit Payments that have either been charged to a taxable employer's experience-rating account or non-charged as a result of a taxable employer's request or a statutory allowance for relief of charges. Calculated as Total Benefit Payments - Reimbursable Benefit Payments
19	Reimbursable Benefit Payments	Benefit payments made to ex-employees of reimbursable employers; Calculated as Total Benefit Payments - Total Benefit Liability
20	Reed Act Diversion (weekly benefit change)	Amount of monies transferred out of Reed Act portion of the Trust Fund used to pay the difference in benefit payments due to using average of 2 High Quarters (authorized in EHB 2255) rather than 4 Quarter Averaging to calculate the weekly benefit amount
21	Beginning Trust Fund Balance	Dollars in the Trust Fund at beginning of calendar year
22	Trust Fund Interest	Amount of interest earned and paid to the Trust Fund
23	Reimbursements from Reimbursables	Payments from reimbursable employers for the actual benefit costs of their workers
24	Ending Trust Fund Balance	Dollars in the Trust Fund at the end of the calendar year. Reflects all revenues and expenditures that occurred during the year: calculated as Beginning Fund Balance + Trust Fund Interest + Reimbursements from Reimbursables + Total Tax Contributions - Total Benefit Payments
25	Months of Benefits Available	Calculated as Average High Cost Multiple * 12 (Average High Cost Multiple = Ending Fund Balance / Total Wages / average of three highest benefit cost rates in the last 20 years.)

ASSUMPTIONS:

Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing No WBA / Social Tax Sunset to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2006**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	No WBA / Social Tax Sunset Exp. Rated Tax	Existing Law Social Tax	No WBA / Social Tax Sunset Social Tax	Existing Law Total Tax	No WBA / Social Tax Sunset Total Tax	Difference
ALL INDUSTRIES	\$ 48,356.9	\$ 816.6	\$ 816.6	\$ 314.0	\$ 314.0	\$ 1,130.6	\$ 1,130.6	\$ -
Agriculture: Fruits, Vegetables	\$ 557.7	\$ 16.3	\$ 16.3	\$ -	\$ -	\$ 16.3	\$ 16.3	\$ -
Other Agriculture, Forestry, Hunting	\$ 745.8	\$ 20.2	\$ 20.2	\$ 1.8	\$ 1.8	\$ 22.0	\$ 22.0	\$ -
Fishing	\$ 73.8	\$ 3.6	\$ 3.6	\$ -	\$ -	\$ 3.6	\$ 3.6	\$ -
Mining	\$ 88.1	\$ 2.5	\$ 2.5	\$ 0.6	\$ 0.6	\$ 3.1	\$ 3.1	\$ -
Utilities	\$ 229.1	\$ 2.5	\$ 2.5	\$ 1.5	\$ 1.5	\$ 4.0	\$ 4.0	\$ -
Construction: Heavy, Highway, Civil Engineering	\$ 630.9	\$ 29.5	\$ 29.5	\$ 4.7	\$ 4.7	\$ 34.2	\$ 34.2	\$ -
Construction: Nonresidential Building	\$ 573.5	\$ 24.6	\$ 24.6	\$ 4.3	\$ 4.3	\$ 28.9	\$ 28.9	\$ -
Construction: Residential Building	\$ 483.1	\$ 11.1	\$ 11.1	\$ 3.4	\$ 3.4	\$ 14.5	\$ 14.5	\$ -
Construction: Specialty Trade Contractors	\$ 2,473.9	\$ 85.2	\$ 85.2	\$ 18.0	\$ 18.0	\$ 103.2	\$ 103.2	\$ -
Manufacturing: Food, Beverage, Clothing	\$ 1,224.1	\$ 28.8	\$ 28.8	\$ 5.6	\$ 5.6	\$ 34.4	\$ 34.4	\$ -
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,013.3	\$ 32.9	\$ 32.9	\$ 14.0	\$ 14.0	\$ 46.9	\$ 46.9	\$ -
Manufacturing: Aerospace	\$ 2,316.8	\$ 73.0	\$ 73.0	\$ 17.1	\$ 17.1	\$ 90.1	\$ 90.1	\$ -
Manufacturing: Metal, Machine, Transportation	\$ 2,652.4	\$ 65.7	\$ 65.7	\$ 19.1	\$ 19.1	\$ 84.8	\$ 84.8	\$ -
Wholesale Trade	\$ 3,196.7	\$ 44.6	\$ 44.6	\$ 20.9	\$ 20.9	\$ 65.5	\$ 65.5	\$ -
Retail Trade: Specialty	\$ 4,456.3	\$ 47.0	\$ 47.0	\$ 29.2	\$ 29.2	\$ 76.2	\$ 76.2	\$ -
Retail Trade: General, Miscellaneous	\$ 2,010.8	\$ 16.3	\$ 16.3	\$ 12.5	\$ 12.5	\$ 28.8	\$ 28.8	\$ -
Transportation	\$ 1,715.4	\$ 27.0	\$ 27.0	\$ 11.7	\$ 11.7	\$ 38.7	\$ 38.7	\$ -
Warehousing	\$ 369.4	\$ 3.8	\$ 3.8	\$ 2.0	\$ 2.0	\$ 5.8	\$ 5.8	\$ -
Information	\$ 2,886.4	\$ 39.9	\$ 39.9	\$ 19.3	\$ 19.3	\$ 59.2	\$ 59.2	\$ -
Finance, Insurance	\$ 3,107.9	\$ 30.9	\$ 30.9	\$ 20.1	\$ 20.1	\$ 51.1	\$ 51.1	\$ -
Real Estate, Rental, Leasing	\$ 1,033.1	\$ 15.0	\$ 15.0	\$ 7.0	\$ 7.0	\$ 22.0	\$ 22.0	\$ -
Services: Professional, Scientific, Technical	\$ 3,416.1	\$ 50.7	\$ 50.7	\$ 22.8	\$ 22.8	\$ 73.4	\$ 73.4	\$ -
Services: Management of Companies and Enterprises	\$ 130.5	\$ 2.0	\$ 2.0	\$ 0.9	\$ 0.9	\$ 2.9	\$ 2.9	\$ -
Services: Administrative, Support	\$ 2,296.7	\$ 45.0	\$ 45.0	\$ 15.9	\$ 15.9	\$ 60.9	\$ 60.9	\$ -
Services: Waste Management	\$ 436.1	\$ 5.5	\$ 5.5	\$ 2.9	\$ 2.9	\$ 8.5	\$ 8.5	\$ -
Services: Education	\$ 288.0	\$ 3.3	\$ 3.3	\$ 1.8	\$ 1.8	\$ 5.2	\$ 5.2	\$ -
Services: Health Care, Social Assistance	\$ 3,337.8	\$ 26.0	\$ 26.0	\$ 20.5	\$ 20.5	\$ 46.5	\$ 46.5	\$ -
Services: Arts, Entertainment, Recreation	\$ 602.5	\$ 10.4	\$ 10.4	\$ 4.2	\$ 4.2	\$ 14.6	\$ 14.6	\$ -
Services: Accommodation	\$ 456.3	\$ 5.6	\$ 5.6	\$ 3.0	\$ 3.0	\$ 8.6	\$ 8.6	\$ -
Services: Food	\$ 2,371.1	\$ 19.8	\$ 19.8	\$ 14.7	\$ 14.7	\$ 34.6	\$ 34.6	\$ -
Services: Personal, Laundry	\$ 427.1	\$ 4.0	\$ 4.0	\$ 2.7	\$ 2.7	\$ 6.7	\$ 6.7	\$ -
Services: Private Household	\$ 403.0	\$ 3.0	\$ 3.0	\$ 2.3	\$ 2.3	\$ 5.3	\$ 5.3	\$ -
Services: Religious, Grantmaking, Civic, Professional	\$ 338.0	\$ 4.4	\$ 4.4	\$ 2.2	\$ 2.2	\$ 6.6	\$ 6.6	\$ -
Services: Repair, Maintenance	\$ 592.8	\$ 10.4	\$ 10.4	\$ 4.0	\$ 4.0	\$ 14.4	\$ 14.4	\$ -
Public Administration	\$ 422.6	\$ 6.2	\$ 6.2	\$ 3.1	\$ 3.1	\$ 9.2	\$ 9.2	\$ -

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Social Tax	Amount of Social taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
No WBA / Social Tax Sunset Total Tax	Total of the No WBA / Social Tax Sunset Exp. Rated Tax plus No WBA / Social Tax Sunset Social Tax
Difference	Difference between No WBA / Social Tax Sunset Total Tax and Existing Law Total Tax

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing No WBA / Social Tax Sunset to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2007**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	No WBA / Social Tax Sunset Exp. Rated Tax	Existing Law Social Tax	No WBA / Social Tax Sunset Social Tax	Existing Law Total Tax	No WBA / Social Tax Sunset Total Tax	Difference
ALL INDUSTRIES	\$ 48,869.8	\$ 627.3	\$ 627.3	\$ 283.8	\$ 279.0	\$ 911.0	\$ 906.3	\$ (4.7)
Agriculture: Fruits, Vegetables	\$ 544.6	\$ 13.8	\$ 13.8	\$ 1.2	\$ -	\$ 15.0	\$ 13.8	\$ (1.2)
Other Agriculture, Forestry, Hunting	\$ 733.8	\$ 16.6	\$ 16.6	\$ 1.5	\$ 0.7	\$ 18.0	\$ 17.3	\$ (0.7)
Fishing	\$ 74.6	\$ 2.9	\$ 2.9	\$ 0.4	\$ -	\$ 3.3	\$ 2.9	\$ (0.4)
Mining	\$ 93.6	\$ 2.3	\$ 2.3	\$ 0.6	\$ 0.6	\$ 2.9	\$ 2.9	\$ -
Utilities	\$ 230.8	\$ 1.6	\$ 1.6	\$ 1.4	\$ 1.4	\$ 3.0	\$ 3.0	\$ -
Construction: Heavy, Highway, Civil Engineering	\$ 629.0	\$ 23.3	\$ 23.3	\$ 4.2	\$ 4.2	\$ 27.5	\$ 27.5	\$ -
Construction: Nonresidential Building	\$ 619.4	\$ 22.6	\$ 22.6	\$ 4.2	\$ 4.2	\$ 26.7	\$ 26.7	\$ -
Construction: Residential Building	\$ 476.4	\$ 8.5	\$ 8.5	\$ 3.0	\$ 3.0	\$ 11.5	\$ 11.5	\$ -
Construction: Specialty Trade Contractors	\$ 2,432.9	\$ 65.2	\$ 65.2	\$ 15.8	\$ 15.8	\$ 81.0	\$ 81.0	\$ -
Manufacturing: Food, Beverage, Clothing	\$ 1,251.1	\$ 25.8	\$ 25.8	\$ 5.6	\$ 3.3	\$ 31.4	\$ 29.0	\$ (2.4)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,065.6	\$ 26.8	\$ 26.8	\$ 12.9	\$ 12.9	\$ 39.7	\$ 39.7	\$ 0.0
Manufacturing: Aerospace	\$ 2,690.2	\$ 52.3	\$ 52.3	\$ 18.2	\$ 18.2	\$ 70.5	\$ 70.5	\$ -
Manufacturing: Metal, Machine, Transportation	\$ 2,817.5	\$ 51.9	\$ 51.9	\$ 18.1	\$ 18.1	\$ 70.1	\$ 70.1	\$ -
Wholesale Trade	\$ 3,230.3	\$ 33.4	\$ 33.4	\$ 18.7	\$ 18.7	\$ 52.2	\$ 52.2	\$ (0.0)
Retail Trade: Specialty	\$ 4,386.3	\$ 35.1	\$ 35.1	\$ 25.3	\$ 25.3	\$ 60.4	\$ 60.4	\$ -
Retail Trade: General, Miscellaneous	\$ 1,850.0	\$ 13.5	\$ 13.5	\$ 10.4	\$ 10.4	\$ 23.9	\$ 23.9	\$ -
Transportation	\$ 1,732.8	\$ 19.8	\$ 19.8	\$ 10.4	\$ 10.4	\$ 30.1	\$ 30.1	\$ 0.0
Warehousing	\$ 373.5	\$ 3.3	\$ 3.3	\$ 1.9	\$ 1.8	\$ 5.2	\$ 5.1	\$ (0.1)
Information	\$ 2,981.5	\$ 28.3	\$ 28.3	\$ 17.2	\$ 17.2	\$ 45.5	\$ 45.5	\$ -
Finance, Insurance	\$ 3,004.5	\$ 21.8	\$ 21.8	\$ 17.1	\$ 17.1	\$ 39.0	\$ 39.0	\$ -
Real Estate, Rental, Leasing	\$ 1,033.8	\$ 11.3	\$ 11.3	\$ 6.2	\$ 6.2	\$ 17.5	\$ 17.5	\$ -
Services: Professional, Scientific, Technical	\$ 3,576.8	\$ 38.8	\$ 38.8	\$ 20.8	\$ 20.8	\$ 59.7	\$ 59.7	\$ -
Services: Management of Companies and Enterprises	\$ 128.3	\$ 1.2	\$ 1.2	\$ 0.7	\$ 0.7	\$ 1.9	\$ 1.9	\$ -
Services: Administrative, Support	\$ 2,279.4	\$ 32.8	\$ 32.8	\$ 13.9	\$ 13.9	\$ 46.7	\$ 46.7	\$ -
Services: Waste Management	\$ 441.8	\$ 4.5	\$ 4.5	\$ 2.6	\$ 2.6	\$ 7.1	\$ 7.1	\$ -
Services: Education	\$ 285.5	\$ 2.8	\$ 2.8	\$ 1.6	\$ 1.6	\$ 4.4	\$ 4.4	\$ -
Services: Health Care, Social Assistance	\$ 3,264.2	\$ 20.2	\$ 20.2	\$ 17.8	\$ 17.8	\$ 38.0	\$ 38.0	\$ -
Services: Arts, Entertainment, Recreation	\$ 596.0	\$ 7.7	\$ 7.7	\$ 3.7	\$ 3.7	\$ 11.3	\$ 11.3	\$ -
Services: Accommodation	\$ 485.2	\$ 4.2	\$ 4.2	\$ 2.8	\$ 2.8	\$ 7.1	\$ 7.1	\$ -
Services: Food	\$ 2,372.0	\$ 15.1	\$ 15.1	\$ 13.1	\$ 13.1	\$ 28.2	\$ 28.2	\$ -
Services: Personal, Laundry	\$ 418.1	\$ 3.0	\$ 3.0	\$ 2.3	\$ 2.3	\$ 5.3	\$ 5.3	\$ -
Services: Private Household	\$ 417.1	\$ 2.6	\$ 2.6	\$ 2.1	\$ 2.1	\$ 4.7	\$ 4.7	\$ -
Services: Religious, Grantmaking, Civic, Professional	\$ 331.9	\$ 3.2	\$ 3.2	\$ 1.9	\$ 1.9	\$ 5.1	\$ 5.1	\$ -
Services: Repair, Maintenance	\$ 607.9	\$ 7.8	\$ 7.8	\$ 3.7	\$ 3.7	\$ 11.5	\$ 11.5	\$ -
Public Administration	\$ 413.5	\$ 3.2	\$ 3.2	\$ 2.5	\$ 2.5	\$ 5.7	\$ 5.7	\$ (0.0)

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Social Tax	Amount of Social taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
No WBA / Social Tax Sunset Total Tax	Total of the No WBA / Social Tax Sunset Exp. Rated Tax plus No WBA / Social Tax Sunset Social Tax
Difference	Difference between No WBA / Social Tax Sunset Total Tax and Existing Law Total Tax

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing No WBA / Social Tax Sunset to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2008**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	No WBA / Social Tax Sunset Exp. Rated Tax	Existing Law Social Tax	No WBA / Social Tax Sunset Social Tax	Existing Law Total Tax	No WBA / Social Tax Sunset Total Tax	Difference
ALL INDUSTRIES	\$ 49,806.0	\$ 575.2	\$ 575.2	\$ 297.8	\$ 284.8	\$ 873.1	\$ 860.0	\$ (13.0)
Agriculture: Fruits, Vegetables	\$ 555.0	\$ 14.1	\$ 14.1	\$ 3.8	\$ -	\$ 17.9	\$ 14.1	\$ (3.8)
Other Agriculture, Forestry, Hunting	\$ 747.8	\$ 16.8	\$ 16.8	\$ 4.8	\$ 0.9	\$ 21.7	\$ 17.8	\$ (3.9)
Fishing	\$ 76.0	\$ 3.3	\$ 3.3	\$ 0.5	\$ -	\$ 3.8	\$ 3.3	\$ (0.5)
Mining	\$ 95.4	\$ 2.4	\$ 2.4	\$ 0.6	\$ 0.6	\$ 3.0	\$ 3.0	\$ -
Utilities	\$ 235.2	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 2.6	\$ 2.6	\$ -
Construction: Heavy, Highway, Civil Engineering	\$ 641.1	\$ 24.7	\$ 24.7	\$ 4.4	\$ 4.4	\$ 29.1	\$ 29.1	\$ -
Construction: Nonresidential Building	\$ 631.2	\$ 23.2	\$ 23.2	\$ 4.4	\$ 4.4	\$ 27.5	\$ 27.5	\$ -
Construction: Residential Building	\$ 485.5	\$ 7.9	\$ 7.9	\$ 3.0	\$ 3.0	\$ 10.9	\$ 10.9	\$ -
Construction: Specialty Trade Contractors	\$ 2,479.5	\$ 61.9	\$ 61.9	\$ 16.3	\$ 16.3	\$ 78.3	\$ 78.3	\$ -
Manufacturing: Food, Beverage, Clothing	\$ 1,275.0	\$ 25.4	\$ 25.4	\$ 8.2	\$ 4.3	\$ 33.6	\$ 29.7	\$ (3.9)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,105.2	\$ 24.4	\$ 24.4	\$ 13.0	\$ 13.0	\$ 37.4	\$ 37.4	\$ -
Manufacturing: Aerospace	\$ 2,741.7	\$ 43.2	\$ 43.2	\$ 19.2	\$ 19.2	\$ 62.4	\$ 62.4	\$ -
Manufacturing: Metal, Machine, Transportation	\$ 2,871.5	\$ 46.4	\$ 46.4	\$ 18.3	\$ 18.3	\$ 64.8	\$ 64.8	\$ -
Wholesale Trade	\$ 3,292.2	\$ 29.5	\$ 29.5	\$ 19.3	\$ 18.8	\$ 48.9	\$ 48.4	\$ (0.5)
Retail Trade: Specialty	\$ 4,470.3	\$ 31.2	\$ 31.2	\$ 25.5	\$ 25.5	\$ 56.8	\$ 56.8	\$ -
Retail Trade: General, Miscellaneous	\$ 1,885.5	\$ 11.9	\$ 11.9	\$ 10.6	\$ 10.6	\$ 22.4	\$ 22.4	\$ -
Transportation	\$ 1,766.0	\$ 18.7	\$ 18.7	\$ 10.6	\$ 10.6	\$ 29.3	\$ 29.3	\$ -
Warehousing	\$ 380.6	\$ 3.1	\$ 3.1	\$ 2.2	\$ 1.8	\$ 5.3	\$ 5.0	\$ (0.4)
Information	\$ 3,038.6	\$ 21.2	\$ 21.2	\$ 17.0	\$ 17.0	\$ 38.2	\$ 38.2	\$ -
Finance, Insurance	\$ 3,062.0	\$ 20.3	\$ 20.3	\$ 17.2	\$ 17.2	\$ 37.6	\$ 37.6	\$ -
Real Estate, Rental, Leasing	\$ 1,053.6	\$ 9.9	\$ 9.9	\$ 6.3	\$ 6.3	\$ 16.2	\$ 16.2	\$ -
Services: Professional, Scientific, Technical	\$ 3,645.3	\$ 33.1	\$ 33.1	\$ 21.0	\$ 21.0	\$ 54.2	\$ 54.2	\$ -
Services: Management of Companies and Enterprises	\$ 130.7	\$ 1.1	\$ 1.1	\$ 0.7	\$ 0.7	\$ 1.8	\$ 1.8	\$ -
Services: Administrative, Support	\$ 2,323.1	\$ 29.4	\$ 29.4	\$ 14.2	\$ 14.2	\$ 43.6	\$ 43.6	\$ -
Services: Waste Management	\$ 450.2	\$ 4.2	\$ 4.2	\$ 2.6	\$ 2.6	\$ 6.9	\$ 6.9	\$ -
Services: Education	\$ 290.9	\$ 2.6	\$ 2.6	\$ 1.7	\$ 1.7	\$ 4.2	\$ 4.2	\$ -
Services: Health Care, Social Assistance	\$ 3,326.7	\$ 19.4	\$ 19.4	\$ 18.2	\$ 18.2	\$ 37.6	\$ 37.6	\$ -
Services: Arts, Entertainment, Recreation	\$ 607.5	\$ 6.8	\$ 6.8	\$ 3.7	\$ 3.7	\$ 10.5	\$ 10.5	\$ -
Services: Accommodation	\$ 494.5	\$ 3.8	\$ 3.8	\$ 2.8	\$ 2.8	\$ 6.6	\$ 6.6	\$ -
Services: Food	\$ 2,417.4	\$ 14.2	\$ 14.2	\$ 13.3	\$ 13.3	\$ 27.5	\$ 27.5	\$ -
Services: Personal, Laundry	\$ 426.1	\$ 2.7	\$ 2.7	\$ 2.3	\$ 2.3	\$ 5.1	\$ 5.1	\$ -
Services: Private Household	\$ 425.1	\$ 2.8	\$ 2.8	\$ 2.2	\$ 2.2	\$ 5.0	\$ 5.0	\$ -
Services: Religious, Grantmaking, Civic, Professional	\$ 338.3	\$ 2.9	\$ 2.9	\$ 1.9	\$ 1.9	\$ 4.9	\$ 4.9	\$ -
Services: Repair, Maintenance	\$ 619.6	\$ 7.3	\$ 7.3	\$ 3.7	\$ 3.7	\$ 11.0	\$ 11.0	\$ -
Public Administration	\$ 421.4	\$ 3.8	\$ 3.8	\$ 2.6	\$ 2.6	\$ 6.4	\$ 6.4	\$ -

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Social Tax	Amount of Social taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
No WBA / Social Tax Sunset Total Tax	Total of the No WBA / Social Tax Sunset Exp. Rated Tax plus No WBA / Social Tax Sunset Social Tax
Difference	Difference between No WBA / Social Tax Sunset Total Tax and Existing Law Total Tax

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing No WBA / Social Tax Sunset to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2009**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	No WBA / Social Tax Sunset Exp. Rated Tax	Existing Law Social Tax	No WBA / Social Tax Sunset Social Tax	Existing Law Total Tax	No WBA / Social Tax Sunset Total Tax	Difference
ALL INDUSTRIES	\$ 50,211.2	\$ 572.5	\$ 630.1	\$ 308.6	\$ 329.2	\$ 881.1	\$ 959.3	\$ 78.2
Agriculture: Fruits, Vegetables	\$ 660.2	\$ 18.1	\$ 19.9	\$ 4.7	\$ -	\$ 22.8	\$ 19.9	\$ (2.9)
Other Agriculture, Forestry, Hunting	\$ 816.4	\$ 19.7	\$ 21.7	\$ 5.5	\$ 1.3	\$ 25.2	\$ 23.1	\$ (2.2)
Fishing	\$ 106.0	\$ 4.1	\$ 4.5	\$ 0.7	\$ -	\$ 4.8	\$ 4.5	\$ (0.3)
Mining	\$ 112.0	\$ 2.7	\$ 3.0	\$ 0.8	\$ 0.9	\$ 3.5	\$ 3.9	\$ 0.4
Utilities	\$ 249.4	\$ 1.3	\$ 1.4	\$ 1.4	\$ 1.6	\$ 2.7	\$ 3.0	\$ 0.3
Construction: Heavy, Highway, Civil Engineering	\$ 650.4	\$ 22.7	\$ 25.0	\$ 4.6	\$ 5.1	\$ 27.3	\$ 30.1	\$ 2.8
Construction: Nonresidential Building	\$ 612.6	\$ 20.6	\$ 22.7	\$ 4.4	\$ 4.9	\$ 25.0	\$ 27.6	\$ 2.6
Construction: Residential Building	\$ 457.9	\$ 7.9	\$ 8.7	\$ 2.9	\$ 3.3	\$ 10.8	\$ 12.0	\$ 1.1
Construction: Specialty Trade Contractors	\$ 2,520.7	\$ 62.4	\$ 68.6	\$ 17.1	\$ 19.2	\$ 79.5	\$ 87.8	\$ 8.3
Manufacturing: Food, Beverage, Clothing	\$ 1,348.8	\$ 26.3	\$ 28.9	\$ 9.0	\$ 5.5	\$ 35.2	\$ 34.4	\$ (0.8)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,391.2	\$ 30.5	\$ 33.6	\$ 15.6	\$ 17.4	\$ 46.1	\$ 51.0	\$ 4.9
Manufacturing: Aerospace	\$ 3,458.2	\$ 20.1	\$ 22.1	\$ 20.6	\$ 23.0	\$ 40.7	\$ 45.2	\$ 4.5
Manufacturing: Metal, Machine, Transportation	\$ 3,322.6	\$ 43.4	\$ 47.8	\$ 21.5	\$ 24.1	\$ 64.9	\$ 71.9	\$ 7.0
Wholesale Trade	\$ 3,273.3	\$ 32.0	\$ 35.2	\$ 20.2	\$ 21.8	\$ 52.2	\$ 57.1	\$ 4.9
Retail Trade: Specialty	\$ 4,536.0	\$ 35.7	\$ 39.3	\$ 27.3	\$ 30.6	\$ 63.0	\$ 69.8	\$ 6.9
Retail Trade: General, Miscellaneous	\$ 1,988.8	\$ 11.8	\$ 13.0	\$ 11.3	\$ 12.7	\$ 23.2	\$ 25.8	\$ 2.6
Transportation	\$ 1,799.4	\$ 20.1	\$ 22.1	\$ 11.2	\$ 12.6	\$ 31.3	\$ 34.7	\$ 3.4
Warehousing	\$ 397.2	\$ 3.2	\$ 3.5	\$ 2.3	\$ 2.2	\$ 5.5	\$ 5.7	\$ 0.2
Information	\$ 2,618.9	\$ 19.4	\$ 21.3	\$ 15.1	\$ 16.9	\$ 34.5	\$ 38.3	\$ 3.8
Finance, Insurance	\$ 2,940.9	\$ 16.3	\$ 18.0	\$ 16.8	\$ 18.8	\$ 33.1	\$ 36.8	\$ 3.7
Real Estate, Rental, Leasing	\$ 1,016.4	\$ 11.2	\$ 12.4	\$ 6.3	\$ 7.1	\$ 17.6	\$ 19.5	\$ 1.9
Services: Professional, Scientific, Technical	\$ 3,424.9	\$ 28.6	\$ 31.5	\$ 20.2	\$ 22.6	\$ 48.8	\$ 54.1	\$ 5.3
Services: Management of Companies and Enterprises	\$ 131.6	\$ 2.1	\$ 2.4	\$ 0.8	\$ 0.8	\$ 2.9	\$ 3.2	\$ 0.3
Services: Administrative, Support	\$ 2,404.9	\$ 29.9	\$ 32.9	\$ 15.6	\$ 17.4	\$ 45.5	\$ 50.4	\$ 4.9
Services: Waste Management	\$ 404.9	\$ 5.9	\$ 6.5	\$ 2.5	\$ 2.8	\$ 8.5	\$ 9.4	\$ 0.9
Services: Education	\$ 276.2	\$ 3.0	\$ 3.3	\$ 1.6	\$ 1.8	\$ 4.7	\$ 5.2	\$ 0.5
Services: Health Care, Social Assistance	\$ 3,002.0	\$ 22.4	\$ 24.6	\$ 17.6	\$ 19.7	\$ 40.0	\$ 44.3	\$ 4.4
Services: Arts, Entertainment, Recreation	\$ 588.5	\$ 8.0	\$ 8.9	\$ 3.8	\$ 4.2	\$ 11.8	\$ 13.1	\$ 1.3
Services: Accommodation	\$ 495.1	\$ 5.6	\$ 6.1	\$ 3.0	\$ 3.4	\$ 8.6	\$ 9.5	\$ 0.9
Services: Food	\$ 2,306.7	\$ 16.8	\$ 18.5	\$ 13.3	\$ 14.9	\$ 30.2	\$ 33.5	\$ 3.3
Services: Personal, Laundry	\$ 440.9	\$ 3.2	\$ 3.5	\$ 2.5	\$ 2.8	\$ 5.7	\$ 6.3	\$ 0.6
Services: Private Household	\$ 336.4	\$ 2.4	\$ 2.7	\$ 1.4	\$ 1.6	\$ 3.8	\$ 4.3	\$ 0.4
Services: Religious, Grantmaking, Civic, Professional	\$ 335.5	\$ 4.2	\$ 4.6	\$ 2.0	\$ 2.3	\$ 6.3	\$ 6.9	\$ 0.7
Services: Repair, Maintenance	\$ 620.7	\$ 7.4	\$ 8.1	\$ 3.8	\$ 4.3	\$ 11.2	\$ 12.4	\$ 1.2
Public Administration	\$ 165.6	\$ 3.2	\$ 3.5	\$ 1.1	\$ 1.3	\$ 4.4	\$ 4.8	\$ 0.5

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
No WBA / Social Tax Sunset Social Tax	Amount of Social taxes paid by the specific industry sector if no sunsets on WBA and Zero Social Tax
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
No WBA / Social Tax Sunset Total Tax	Total of the No WBA / Social Tax Sunset Exp. Rated Tax plus No WBA / Social Tax Sunset Social Tax
Difference	Difference between No WBA / Social Tax Sunset Total Tax and Existing Law Total Tax

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.